

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: W-0

January 26, 2006

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-70 (4-139), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-03
NEGOTIATED TAX EXCHANGE RESOLUTION SUPERVISORIAL DISTRICT 5
3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-70 (4-139).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-70 (4-139), approximately 40.45 acres of vacant land in the City of Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors January 26, 2006 Page 2

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

The Honorable Board of Supervisors January 26, 2006 Page 3

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for processing to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE Director of Public Works

MR:Im BDL2209

Enc.

cc: Chief Administrative Office

County Assessor County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley—East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-70 (4-139) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-70 (4-139) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-70 (4-139).
- 4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the by the Board of Supervisors of the County of I Los Angeles County Waterworks District No. 4	Los Angeles as the governing body of the
	VIOLET VARONA-LUKENS Executive Officer of the Board of Supervisors of the County of Los Angeles
	By

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this the following vote:	s 14 th	day of Sef	tember 2005, by

AYES: ろ

NOES:

ABSENT:

ABSTAIN: 0

Chairperson, Board of Directors
Lancaster Cemetery District

ATTEST:

Page 3 of 3

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this_the following vote:	20 day of Sykulov, 2005, by
AYES: 5	
NOES: Ø	
ABSENT:	
ABSTAIN:	
·	P.Duiton
	Chairperson, Board of Trustees Antelope Valley Mosquito Abatement & Vector Control
ATTEST:	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this <u>10th</u> day of <u>November</u>, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT: Leonard Griffin

ABSTAIN:

Chairperson, Board of Directors Antelope Valley Resource Conservation District

ATTEST:

Page 3 of 3

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PASSED, APPROVED, AND ADOPTED this // day of _______, 2005, by the following vote:

AYES:

Council Members: Sileo, Visokey, Vice-Mayor Hearns, Mayor Roberts

NOES:

None

ABSENT: Council Member: Jeffra

ABSTAIN: None

City of Lancaster

ATTEST:

Approved as to Form:

City Attorney

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, API the following v	PROVED, AND ADOPTED ote:	this 27 th day of Septembe, 2005, b
AYES:	7	
NOES:	0	
ABSENT:	6	
ABSTAIN:	О	
		Chairperson, Board of Directors Antelope Walley-East Kern Water Agency

ATTEST:

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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 ANTELOPE VALLEY 047.04 2513 July 1, 2006 40-70(4-139) , LAFCO Designation 2005-03	ict # 40 ANTEI CO Designati	OPE VALLE			
Waterworks District # 40, Antelope Valley Based on their 2004-05 Tax Sharing Ratios	0.013364537					
	(1) (Current Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
LOS ANGELES COUNTY	0.209772082	20,9772%	0.013364537	0.002803507	-0.002877308	0.206894774
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.013364537	0.000001874	0.000000000	0.000140208
230 CONSOL FIRE PRO DIST OF LA CO	0.030062405	3.0062%	0.013364537	0.000401770	-0.000401770	0.029660635
L A C FIRE-FFW	0.005381940	0.5382%	0.013364537 0.013364537	0.002151691	-0.002151691	0.158848309
_	0.001728826	0.1729%	0.013364537	0.000023105	-0.000023105	0.003361340
	0.002172516	0.2173%	0.013364537	0.000029035	-0.000029035	0.002143481
	0.001162106	0.1162%	0.013364537	0.000015531	-0.000015531	0.001146575
	0.066107188	6.6107%	0.013364537	0.000883492	-0.000883492	0.065223696
-	0.023560221	2.3560%	0.013364537	0.000314871	-0.000314871	0.023245350
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.013364537	0.000840770	Exempt	0.062910524
400.01 EDUCATIONAL AUG FU IMPOUND 400.15 COLINTY SCHOOL SEBVICES	0.133002157	13.3002%	0.013364537	0.001777512	Exempt	0.133002157
COUNTY SCHOOL SERV	0.001/39312	0.1739%	0.013364537	0.000023245	Exempt	0.001739312
	0.003451924	0.3452% 7.3283%	0.013364537	0.000046133	Exempt	0.003451924
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.013364537	0.000144922	Exempt	0.073262725
	0.001051426	0.1051%	0.013364537	0.000014052	Exempt	0.001051426
	0.120044361	12.0044%	0.013364537	0.001604337	Exempt	0.120044361
CO.SCH.SERV.FD ANTE	0.000441076	0.0441%	0.013364537	0.000005895	Exempt	0.000441076
702 04 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.013364537	0.000785996	Exempt	0.058812067
182.04 ANTELOPE VT.31. COMMUNITY COLL.	0.033333133	3.3333%	0.013364537	0.000445482	Exempt	0.033333133
		ċ				
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.0000% 0.013364537	0.000000000	0.0000000000	0.006696803
Total	1.0000000000	100.000%		0.013364537	-0.006696803	1.0000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks Dist 51.75 2513 July 1, 2006 40-70(4-139), LA	Waterworks District # 40 - ACO FUND 51.75 2513 July 1, 2006 40-70(4-139) , LAFCO Designation 2005-03	IND 2005-03			
Waterworks District # 40, ACO FUND Based on their 2004-05 Tax Sharing Ratios	0.012235562	,				
Acent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent D	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL 1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.206894774	20.6895%	0.012235562	0.002531474	-0.002599040	0.204295734
L A COUNTY LIBRARY	0.029660635		0.012235562	0.000362915	9.0000362915 -0.000362915	0.029297720
7.31 L.A.C. FIRE-FFW.	0.158848309	15.8848% 0.0	0.012235562	0.001943598	-0.001943598	0.156904711
WATERWORKS DIST #4	0.006696803	_	0.012235562 0.012235562	0.000065851	0.0000000000000000000000000000000000000	0.005381940 0.006614863
53.30 LANCASTER CEMETERY DISTRICT	0.001705721		0.012235562	0.000020870	-0.000020870	0.001684851
68.05 ANTELOPE VLY MOSQ & VECTOR CONTR 68.05 ANTELOPE VY RESOURCE CONSER DIST	0.002143481	0.2143% 0.0	0.012235562	0.000026227	-0.000026227	0.002117255
	0.065223696		0.012235562	0.000014029	-0.000014029	0.001132546
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023245350		0.012235562	0.000284420	-0.000284420	0.022960930
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524		0.012235562	0.000769746	Exempt	0.062910524
	0.133002157	13.3002% 0.0	0.012235562	0.001627356	Exempt	0.133002157
-	0.003451924		0.012235562	0.000021281	Exempt	0.001739312
529.01 LANCASTER SCHOOL DISTRICT	0.073282725		0.012235562	0.000896655	Exempt	0.073282725
	0.010843803	-	0.012235562	0.000132680	Exempt	0.010843803
-	0.120044361	0.1051% 0.0	0.012235562	0.000012865	Exempt	0.001051426
CO.SCH.SERV.FD ANT	0.000441076		0.012235562	0.000005397	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD. 792.04 ANTELOPE VY.IT COMMINITY COLL	0.058812067		0.012235562	0.000719599	Exempt	0.058812067
-	0.033333133	3.3333% 0.0	0.012235562	0.000407850	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000% 0.0	0.012235562	0.000000000	0.000000000	0.006131087
Total	1.000000000	100.0000%		0.012235562	-0.006131087	1.000000000

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